

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

PDV HOLDING, INC.,)	
)	
Plaintiff,)	
)	
v.)	
)	Civil Action No. 4:20-cv-03621
UNITED STATES OF AMERICA,)	
)	
Defendant.)	
)	
)	

STATUS REPORT

Pursuant to the Court’s order dated January 19, 2021 (ECF No. 21), Plaintiff PDV Holding, Inc., submits the following status report on behalf of the parties:

1. Proceedings in this case are currently stayed.
2. The Court’s January 19, 2021, order granting the stay instructed the parties to “report back to this Court within fourteen days of a further substantive decision in [*SOPC Holdings West LLC, the Tax Matters Partner of Equilon Enterprises LLC v. United States*, Civil Action No. 4:18-cv-00374, U.S. District Court Southern District of Texas, Houston Division], or [*Exxon Mobil Corp. v. United States*, No. 3:16-CV-2921 (N.D. Tex. 2016)], to advise that Court how the parties would recommend proceeding.” ECF No. 21.
3. Among other unrelated issues, *Exxon Mobil Corp.*, addresses the same issue of statutory interpretation at the core of this case. On August 3, 2022, the Fifth Circuit entered Judgment in *Exxon Mobil Corp.*, affirming the judgment of the district court.
4. The periods for filing petitions for rehearing and for writ of certiorari have not expired.

5. The parties recommend that they file a further status report no later than fourteen days after a final decision is entered in *Exxon* and advise the Court as to how the parties recommend proceeding.

6. Counsel for the defendant has authorized plaintiff to represent that defendant concurs with the forgoing.

Dated: August 17, 2022

Respectfully submitted,

JONES DAY

/s/ James A. Reeder, Jr.

James A. Reeder, Jr.

Attorney-in-Charge

SDTX Ad ID No. 012381

TX Bar No. 16695010

Email: jareeder@jonesday.com

717 Texas, Suite 3300

Houston, TX 77002

Telephone: 832-239-3939

Facsimile: 832-239-3600

George Benson

(admitted pro hac vice)

Email: gbenson@mwe.com

Andrew Roberson

(admitted pro hac vice)

Email: aroberson@mwe.com

MCDERMOTT WILL & EMERY LLP

444 West Lake Street, Suite 4000

Chicago, IL 60606-0029

Telephone: 312-372-2000

Facsimile: 312-984-7700

Counsel for Plaintiff PDV Holding, Inc.

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document was served upon all counsel of record through ECF system on August 17, 2022.

CURTIS C. SMITH
Trial Attorney, Tax Division
State Bar No. AZ 026374
U.S. Department of Justice
717 N. Harwood Street, Suite 400
Dallas, Texas 75201
Telephone: (214) 880-9734
Facsimile: (214) 880-9741
E-mail: curtis.c.smith@usdoj.gov

KARI M. LARSON
Senior Litigation Counsel
Tax Division
U.S. Department of Justice
P.O. Box 403
Washington, D.C. 20044
Telephone: 202-626-3822
Facsimile: 202-307-2504
E-mail: Kari.M.Larson@usdoj.gov

/s/ James A. Reeder, Jr.

James A. Reeder, Jr.